

Step 3 shows that neither parent could be a qualifying child, and that they have a qualifying child who is not another taxpayer's qualifying child. Step 4 does not apply to Mark and Evelyn.

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Step 3 Qualifying Child**A qualifying child is a child who is your...**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND**was ...**

Under age 19 at the end of 2005

or

Under age 24 at the end of 2005 and a student (see page 44)

or

Any age and permanently and totally disabled (see page 44)

AND**who...**

Lived with you in the United States for more than half of 2005.

If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 43.

*If the child was married, see page 44.*

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

☐ **Yes.** ☐ **No.** Continue

You cannot take the credit. Put "No" to the left of the entry space for line 41a.

2. Do you have at least one child who meets the above conditions to be your qualifying child?

☐ **Yes.** Go to question 3.☐ **No.** Go to Step 4, question 2.

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2005?

☐ **Yes.** See *Qualifying child of more than one person* on page 44.

☐ **No.** This child is your qualifying child. The child must have a valid social security number as defined on page 44 unless the child was born and died in 2005. Skip Step 4; go to Step 5 on page 43.

Step 4 Filers Without a Qualifying Child

1. Look at the qualifying child conditions in Step 3. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2005?

☐ **Yes.**

You cannot take the credit. Put "No" to the left of the entry space for line 41a.

☐ **No.** Continue

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2005 tax return?

☐ **Yes.**

You cannot take the credit.

☐ **No.** Continue

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2005?

☐ **Yes.** Continue ☐ **No.**

You cannot take the credit.

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2005? Members of the military stationed outside the United States, see page 44 before you answer.

☐ **Yes.** Go to Step 5 on page 43.☐ **No.**

You cannot take the credit. Put "No" to the left of the entry space for line 41a.